

THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-030 Stratification of assessment rolls--Real property. (1) ~~((Stratification--Uses for ratio study.))~~

Introduction. This rule explains the stratification process for real property. The stratification process is the grouping of real property within each county into homogeneous classifications based upon certain criteria in order to obtain representative samples. Stratification is used in determining the number of appraisals to be included in the ratio study and also for ratio calculation. The county's most current certified assessment rolls are used for stratification. Counties ~~((shall))~~ must stratify rolls using a land use code stratification system as prescribed by the department. (See RCW 36.21.100.)

(2) **Stratification--Parcel count and total value--Exclusions.** The stratification of the real property assessment rolls ~~((shall))~~ must include a parcel count and a total value of the taxable real property parcels in each stratum, excluding the following:

(a) ~~((Classified and))~~ Designated forest lands ~~((and timberland classified under chapter 84.34 RCW (see RCW 84.34.060)))~~. (See chapter 84.33 RCW);

(b) ~~((State-owned game lands as defined in RCW 77.12.203(2);))~~ Timberland classified under chapter 84.34 RCW. (See RCW 84.34.060);

(c) Current use properties in those counties where a separate study is conducted pursuant to WAC 458-53-095(3); ~~((and))~~

(d) State assessed properties; and

(e) State-owned game lands as defined in RCW 77.12.203(2).

(3) **Stratification--By county.** For the real property ratio study, the assessment roll ~~((shall))~~ must be stratified for individual counties according to land use categories and substratified by value classes as determined by the department. Stratification ~~((shall))~~ will be reviewed at least every other year by the department to determine if changes need to be made to improve sampling criteria. After the strata have been determined, the department ~~((shall))~~ will notify the counties of the strata limits, and each county ~~((shall))~~ must provide the department with the following, taken from the county's assessment rolls:

(a) A representative number of samples, as determined by

THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

the department, in each stratum, together with:

- (i) The name and address of the taxpayer for each sample;
- (ii) The land use code for each sample;
- (iii) The assessed value for each sample; and
- (iv) The actual number of samples;

(b) The total number of real property parcels in each stratum; and

- (c) The total assessed value in each stratum.

(4) **Counties to provide information timely.** The stratification information described in subsection (3) of this (~~section shall~~) rule must be provided by the counties to the department in a timely manner to enable the department to certify the preliminary ratios in accordance with WAC 458-53-200(1). Failure to provide the information in a timely manner will result in the department using its best estimate of stratum values to calculate the real property ratio.

(5) **Standard two-digit land use code.** The following two-digit land use code (~~shall~~) will be used as the standard to identify the actual use of the land. Counties may elect to use a more detailed land use code system using additional digits, however, no county land use code system may use fewer than the standard two digits.

RESIDENTIAL

- 11 Household, single family units
- 12 Household, 2-4 units
- 13 Household, multi-units (5 or more)
- 14 Residential (~~hotels~~)condominiums
- 15 Mobile home parks or courts
- 16 Hotels/motels
- 17 Institutional lodging
- 18 All other residential not elsewhere coded
- 19 Vacation and cabin

MANUFACTURING

- 21 Food and kindred products
- 22 Textile mill products
- 23 Apparel and other finished products made from fabrics, leather, and similar materials

THIS IS THE ADOPTED RULE AND MAY BE USED
TO DETERMINE TAX LIABILITY AND OR
EXEMPTIONS UNTIL SUCH TIME AS THE
CODIFIED VERSION IS AVAILABLE FROM THE
CODE REVISER'S OFFICE.

- 24 Lumber and wood products (except furniture)
- 25 Furniture and fixtures
- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 32 Stone, clay and glass products
- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific, and controlling
instruments; photographic and optical goods;
watches and clocks-manufacturing
- 36 Not presently assigned
- 37 Not presently assigned
- 38 Not presently assigned
- 39 Miscellaneous manufacturing

TRANSPORTATION, COMMUNICATION, AND UTILITIES

- 41 Railroad/transit transportation
- 42 Motor vehicle transportation
- 43 Aircraft transportation
- 44 Marine craft transportation
- 45 Highway and street right of way
- 46 Automobile parking
- 47 Communication
- 48 Utilities
- 49 Other transportation, communication, and utilities
not classified elsewhere

TRADE

THIS IS THE ADOPTED RULE AND MAY BE USED
TO DETERMINE TAX LIABILITY AND OR
EXEMPTIONS UNTIL SUCH TIME AS THE
CODIFIED VERSION IS AVAILABLE FROM THE
CODE REVISER'S OFFICE.

- 50 Condominiums - other than residential
condominiums
- 51 Wholesale trade
- 52 Retail trade - building materials, hardware, and farm
equipment
- 53 Retail trade - general merchandise
- 54 Retail trade - food
- 55 Retail trade - automotive, marine craft, aircraft, and
accessories
- 56 Retail trade - apparel and accessories
- 57 Retail trade - furniture, home furnishings and
equipment
- 58 Retail trade - eating and drinking
- 59 Other retail trade

SERVICES

- 61 Finance, insurance, and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services
- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

CULTURAL, ENTERTAINMENT AND RECREATIONAL

- 71 Cultural activities and nature exhibitions
- 72 Public assembly
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps
- 76 Parks

THIS IS THE ADOPTED RULE AND MAY BE USED
TO DETERMINE TAX LIABILITY AND OR
EXEMPTIONS UNTIL SUCH TIME AS THE
CODIFIED VERSION IS AVAILABLE FROM THE
CODE REVISER'S OFFICE.

- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment, and recreational

RESOURCE PRODUCTION AND EXTRACTION

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use chapter 84.34 RCW
- 84 Fishing activities and related services
- 85 Mining activities and related services
- 86 Not presently assigned
- 87 ~~((Classified forest land chapter 84.33 RCW))~~ Not presently assigned
- 88 Designated forest land under chapter 84.33 RCW
- 89 Other resource production

UNDEVELOPED LAND AND WATER AREAS

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas
- 94 Open space land classified under chapter 84.34 RCW
- 95 Timberland classified under chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land